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Elijah Watt Sells Award Winners 11/89

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ELIJAH WATT SELLS AWARDS

(NOV. 1989)

Elijah Watt Sells Awards are presented to CPA candidates who take all four sections of the Uniform Certified Public Accountant Examination at one time and receive the highest grades. This examination is used by all 50 states, the District of Columbia, Guam, Puerto Rico, and the Virgin Islands. For the highest grades a Gold Medal is awarded; for the second highest grades a Silver Medal is awarded; and for the third highest grades a Bronze Medal is awarded. In addition, for the November 1989 examination, 120 certificates for performance With High Distinction will also be awarded.

These awards were originally established by the Council of the American Institute of Certified Public Accountants in 1923. Permanence was assured by contributions to the special scholarship fund by friends of the late Elijah Watt Sells with the understanding that the income from the fund should be used for scholarship prizes. Until 1933 a cash prize was given to the candidate receiving the highest average grade. From that time until 1978, Gold and Silver Medals were awarded for the two best grades combining all sections, and certificates were given for honorable mention papers. Beginning with the May 1978 examination, the Board of Examiners has been awarding medals for the three best grades and certificates for performance With High Distinction to the balance of the winners.

Selection of the winners is made without knowledge of the identity of the candidates. The sections of the examination are assigned the following weights: Auditing, 1; Accounting Practice, 2; Accounting Theory, 1; and Business Law, 1. An additional requirement is that a candidate must attain a score of 80 or better on each section of the examination.

The honor attached to the award is especially significant when consideration is given to the number of candidates taking the examination. For the November 1989 examination, approximately 75,000 candidates completed a total of approximately 273,000 papers.

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ALABAMA	With High Distinction	Winston Howard Gillum, Jr. Sylacauga, AL
	With High Distinction	Leslie Walter Pendleton Birmingham, AL
ARIZONA	With High Distinction	Lance Michael Turcato Phoenix, AZ
CALIFORNIA	With High Distinction	Mary Louise De Meo San Diego, CA
	With High Distinction	Loukas John Photos Los Angeles, CA
	With High Distinction	Tracy Elizabeth Vorel Stetson Tustin, CA
	With High Distinction	Cecilia Oiyee Wong Cupertino, CA
COLORADO	With High Distinction	Praveen Albuquerque Wheaton, IL
	With High Distinction	Sanjeev Baijal Bajrain, 99
	With High Distinction	Kevin H. Eldredge Denver, CO
	With High Distinction	Abdul Khan Wheaton, IL
	With High Distinction	David J. McDermott Denver, CO
	Silver Medal	Nicholas Richard Scarles New York, NY
	With High Distinction	Keith D. Thompson Denver, CO

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DELAWARE	With High Distinction	Diane M. Burke Wilmington, DE
	With High Distinction	Fred Albert Graffam, III Wilmington, DE
FLORIDA	With High Distinction	Rivka Lisa Bensinger N. Miami Beach, FL
	With High Distinction	Ana I. Blanchard West Palm Beach, FL
	With High Distinction	Leigh D. Crocker Englewood, CO
	With High Distinction	Daniel Owen Frazin Hollywood, FL
	With High Distinction	Theodore Douglas Harrison Tallahassee, FL
	With High Distinction	Wayne Richard Hart St. Petersburg, FL
	With High Distinction	Frank L. Paulson Margo Island, FL
GEORGIA	With High Distinction	Lisa G. DeFrancesco Orlando, FL
	With High Distinction	David William Friend Delray Beach, FL
	With High Distinction	Michael Keith Parrish Jacksonville, FL
	With High Distinction	Dave Gregory Sands Nassau, Bahamas,
HAWAII & PACIFIC ISLANDS	With High Distinction	Dawn Aiko Fujita Honolulu, HI

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	With High Distinction	Cary Mitsuo Okawa Honolulu, HI
ILLINOIS	With High Distinction	Moh'd Samer Al-Tawil La Mesa, CA
	With High Distinction	Elizabeth Ann Benner Park Forest, IL
	With High Distinction	William Harris Finestone Skokie, IL
	With High Distinction	Paul M. Flamm Chicago, IL
	With High Distinction	Steven S. Grant Romeoville, IL
	With High Distinction	Brian J. Horan Olney, IL
	With High Distinction	Jean Ellen Jensen Naperville, IL
	With High Distinction	Jeffrey M. Kammerer Chicago, IL
	With High Distinction	Allan Seth Katz Chicago, IL
	With High Distinction	Linda M. Mariano Buffalo Grove, IL
	With High Distinction	Suzanne M. McGilvray Chicago, IL
	With High Distinction	Marla Mary-Margaret Modschiedler Riverdale, IL
	With High Distinction	John J. Wick Chicago, IL

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INDIANA	With High Distinction	Susan J. Phillips Indianapolis, IN
	With High Distinction	Michael J. Vogel Indianapolis, IN
KENTUCKY	With High Distinction	Kyoko Boggs Elizabethtown, KY
LOUISIANA	With High Distinction	Alan R. Godchaux New Orleans, LA
	With High Distinction	Chamain DiPascal O'Mahony Quantico, VA
	With High Distinction	Kenneth M. Thompson Kenner, LA
MARYLAND	With High Distinction	Alison Margaret Appleyard Olney, MD
	Gold Medal	Donald S. Blair Baltimore, MD
	With High Distinction	David Jordan Einhorn Baltimore, MD
	With High Distinction	Sandra Sommer Hiller Annapolis, MD
	With High Distinction	Steven M. Kaplon Baltimore, MD
	With High Distinction	Deborah Susan Keel Cockeysville, MD
	With High Distinction	Todd David Snyder Columbia, MD
	With High Distinction	Stephen T. Swales Silver Spring, MD

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MASSACHUSETTS	With High Distinction	Charles Ernest Harvey Beverly, MA
	With High Distinction	Timothy N. Jette Arlington, MA
	With High Distinction	Renee D. Maines North Charleston, SC
MICHIGAN	With High Distinction	Karen A. Figurski Warren, MI
	With High Distinction	Todd Mitchell Homan Grand Rapids, MI
	With High Distinction	Jeffrey Scott McMullen Westland, MI
	With High Distinction	Paul A. Slagh Kentwood, MI
MINNESOTA	With High Distinction	Kirk Charles Danzl Eagan, MN
	With High Distinction	James P. Davidson, III St. Paul, MN
	With High Distinction	Jeffrey Kohagen Minneapolis, MN
	With High Distinction	Kathy C. Minnerath Minneapolis, MN
	With High Distinction	Catherine M. Running Roseville, MN
	With High Distinction	Elizabeth A. Taintor Wayzata, MN
MISSISSIPPI	With High Distinction	Danial Wayne Smith Tulsa, OK

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MISSOURI	With High Distinction	Richard W. Gray St. Louis, MO
	With High Distinction	Cynthia Jo Kueffer California, MO
	With High Distinction	Pamela Ussery Kansas City, MO
	With High Distinction	Christina L. Vierling Overland Park, KS
NEBRASKA	With High Distinction	Marcy Jean Bilslend Hastings, NE
	With High Distinction	Cheryl A. Christensen Omaha, NE
	With High Distinction	Ann Frances Frederick Stratton Omaha, NE
NEVADA	With High Distinction	Linda Shields Toney Reno, NV
NEW JERSEY	With High Distinction	Joyce H. Aspnes Watchung, NJ
	With High Distinction	Kirti Manharlal Desai Edison, NJ
	With High Distinction	Margaret M. Farabaugh Nutley, NJ
	Bronze Medal	Lewis S. Klessel Cherry Hill, NJ
NEW YORK	With High Distinction	Raymond S. Filocoma Brooklyn, NY
	With High Distinction	Kathleen L. Gutin Palm Beach Gardens, FL

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	With High Distinction	Christine Mullen Fresh Meadows, NY
	With High Distinction	Tsuey Shiah Flushing, NY
OHIO	With High Distinction	Kathryn M. Corry Columbus, OH
	With High Distinction	Shuhong Hwang West Chester, OH
	With High Distinction	Stephen W. Neiheisel Cincinnati, OH
	With High Distinction	Nancy L. Skeans Pittsburgh, PA
	With High Distinction	Timothy P. Wolfzorn Alexandria, KY
OREGON	With High Distinction	Mutasem Kamil Al-Lahham ,
	With High Distinction	Sally Nichols Portland, OR
	With High Distinction	Dawn Michelle Pellham Rainier, OR
PENNSYLVANIA	With High Distinction	James H. Roberts Wayne, PA
	With High Distinction	Mark J. Yelcick Philadelphia, PA
SOUTH CAROLINA	With High Distinction	Andrew F. Foth Taylors, SC
TENNESSEE	With High Distinction	Lelyette Edward Bryan, Jr. Brentwood, TN

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	With High Distinction	Todd J. Mullenger Franklin, TN
TEXAS	With High Distinction	Sajid Ansari Carrollton, TX
	With High Distinction	Robert Dean Brown Irving, TX
	With High Distinction	Kendra Olney Brown Roanoke, TX
	With High Distinction	Alan Scott Buehler Plano, TX
	With High Distinction	Jeanette Blanke Clark San Antonio, TX
	With High Distinction	Tze-Ping James Liu College Station, TX
UTAH	With High Distinction	Quinn J. Coburn Salt Lake City, UT
	With High Distinction	Deborah Anne Hill Logan, UT
VERMONT	With High Distinction	Benjamin P. Sanders Moretown, VT
VIRGINIA	With High Distinction	Grayson Hundley Owen Raleigh, NC
	With High Distinction	Donna Jayne Stone Richmond, VA
WASHINGTON	With High Distinction	Michael S. Behlke Bellevue, WA
	With High Distinction	Jeffrey L. Dickson Seattle, WA

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	With High Distinction	Joyce T. Jakubiak Vancouver, WA
	With High Distinction	Sinai Lawrence Putter Redmond, WA
	With High Distinction	Kent Alan Wiegel Issaquah, WA
	With High Distinction	Kim Marie Wilson Seattle, WA
WISCONSIN	With High Distinction	Theresa M. Bence-Weiterma Menomonee Falls, WI
	With High Distinction	Amy M. Driessen Combined Locks, WI
	With High Distinction	Julie Anne Evanoff Milwaukee, WI
	With High Distinction	Mary Winifred Gremmer Green Bay, WI
	With High Distinction	Daniel Reckase La Crosse, WI
	With High Distinction	Rick R. Schelthelm Middleton, WI

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